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Attorneys for Chapter 11 Debtor
and Debtor in Possession

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

In re:	)	Case No.: 2:22-bk-15163-NB
)	
THE HACIENDA COMPANY, LLC,	)	Chapter 11 Case
	)	Subchapter V
Debtor and Debtor in Possession.)	
	)	FIRST POST-CONFIRMATION STATUS
	)	REPORT OF THE REORGANIZED
	)	DEBTOR; DECLARATION OF HANNAH
	)	BUCHAN ROSS IN SUPPORT THEREOF
)	
	)	<u>Post-Confirmation Status Conference:</u>
	)	Date: January 23, 2024
	)	Time: 1:00 p.m.
	)	Place: 255 E. Temple Street
	)	Courtroom "1545"
	)	Los Angeles, California
)	
)	
)	

**TO THE HONORABLE NEIL W. BASON, UNITED STATES BANKRUPTCY
JUDGE, THE UNITED STATES TRUSTEE, SUBCHAPTER V TRUSTEE, TWENTY
LARGEST UNSECURED CREDITORS, AND PARTIES REQUESTING SPECIAL
NOTICE:**

Pursuant to Local Bankruptcy Rule 3020-1(b), Section IV.C of the *Debtor's Second Amended Chapter 11 Liquidating Plan Dated March 30, 2023* [Doc. No. 129] (the "Plan"), the Memorandum Decision Confirming Debtor's Amended Plan entered by the court on September 20, 2023 [Doc. No. 200] (the "Memorandum Decision"), and the order entered by the Court on September 22, 2023 confirming the Plan [Doc. No. 204] (the "Confirmation Order") in the Chapter 11 bankruptcy case of The Hacienda Company, LLC (the "Debtor" and, following the Effective Date, the "Reorganized Debtor"), the Reorganized Debtor hereby submits its first post-confirmation status report (the "Status Report").¹

A. Confirmation And Implementation Of The Plan.

As noted above, the Confirmation Order was entered by the Court on September 22, 2023. The Plan became effective on October 16, 2023 (the "Effective Date"), and the Debtor filed and served a written notice of the Effective Date on November 16, 2023 [Doc. No. 225].

As reflected in Section III.B.1 of the Plan, the Plan is to be funded with the Debtor's cash on hand on the Effective Date and either the Debtor's 10,560,330 shares of stock in Lowell Farms, Inc. ("Lowell"), which is a publicly traded company that trades on the Canadian Securities Exchange, or the proceeds received by the Debtor from the sale of the Lowell shares. As reflected in paragraph 3.s of the Memorandum Decision, following the filing of the Plan, the Debtor agreed not to distribute shares of Lowell stock directly to creditors and instead agreed to use commercially reasonable efforts to sell or liquidate its Lowell shares over a period of approximately three years after the Effective Date or slightly longer.

Section III.B.3 of the Plan provides that the members of the Reorganized Debtor will

¹ All capitalized terms not specifically defined herein shall have the meanings ascribed to them in the Plan.

1 remain the same as the Debtor's members.

2 Section III.B.4 of the Plan provides that the Reorganized Debtor will be managed by
3 Hannah Buchan Ross and will retain employees/independent contractors on an as-needed basis
4 and pay them consistent with pre-confirmation hourly/salary rates.

5 Section III.B.5 of the Plan provides that the Reorganized Debtor will act as the disbursing
6 agent under the Plan, free of charge.

7 **B. Payments Required And Payments Made Under the Plan.**

8 Under the terms of the Plan, certain payments are required to be made by the
9 Reorganized Debtor on or about the Effective Date, as follows:

10 **1. Professional Administrative Claims**

11 Under the Plan, the Reorganized Debtor is required to pay the administrative fee claims
12 of the estate's professionals in full upon the later of (i) the Effective Date, and (ii) the date that
13 the Court enters an order allowing such fees and expenses.

14 On November 29, 2023, the Court entered orders approving (a) the second and final fee
15 application filed by Levene, Neale, Bender, Yoo & Golubchik L.L.P., the Debtor's bankruptcy
16 counsel, for the allowance of fees and expenses totaling \$242,637.69 incurred during the period
17 from September 21, 2022 (the "Petition Date") through November 6, 2023, and for the payment
18 of unpaid allowed fees and expenses totaling \$170,417.38; (b) the first and final fee application
19 filed by Fisher & Phillips L.L.P., the Debtor's special litigation counsel, for the allowance and
20 payment of fees and expenses totaling \$12,946.15 incurred during the period from September 21,
21 2022 through October 16, 2023; and (c) the first and final fee application filed by Eisner LLP,
22 the Debtor's special corporate counsel, for the allowance of fees and expenses totaling \$2,107.50
23 incurred during the period from September 21, 2022 through and including October 16, 2023,
24 and for authority to draw down on the \$10,000 retainer previously provided by the Debtor to pay
25 such allowed fees and expenses in full. On December 4, 2023, the Court entered an order
26 approving the second and final fee application filed by Susie K. Seflin, the Subchapter V Trustee
27 appointed in the Debtor's case, for the allowance of fees and expenses totaling \$17,095.50
28 incurred during the period from September 22, 2022 through November 28, 2023, and for the

1 payment of unpaid allowed fees and expenses totaling \$11,320.50. All of the foregoing
2 professional fees and expenses have been paid in full by the Reorganized Debtor.

3 After paying professional administrative claims, the Reorganized Debtor is currently
4 holding cash in the approximate sum of \$12,581.77.

5 **2. Priority Tax Claims**

6 Under the Plan, the Reorganized Debtor is required to pay all allowed priority tax claims
7 in full on the Effective Date if it has sufficient cash to do so (or as soon thereafter as is
8 practicable) or, if there is an objection to any priority tax claim, within 5 business days after the
9 entry of an order allowing such priority tax claim. If the Reorganized Debtor does not have
10 sufficient cash to pay allowed priority tax claims in full on the Effective Date, the Reorganized
11 Debtor is required to make semi-annual payments to each holder of an allowed priority tax claim
12 for a period ending not later than 5 years after the Petition Date.

13 The chart below indicates all priority tax claims which were either scheduled by the
14 Debtor or asserted by the taxing agencies in timely filed proofs of claim. The inclusion of the
15 claims in the chart below is intended to reflect the claims that have been scheduled and/or
16 asserted in timely filed proofs of claim as priority tax claims, and is not intended to be a
17 concession by the Reorganized Debtor regarding the validity of such claims. As noted below,
18 the Reorganized Debtor disputes the claim asserted by the Internal Revenue Service ("IRS") in
19 its entirety and will file an objection to such claim in the event that the IRS does not voluntarily
20 amend or withdraw such claim. The Reorganized Debtor does not dispute the priority tax claims
21 asserted by the Franchise Tax Board or the California Department of Tax and Fee
22 Administration, and intend to pay those claims immediately from its cash on hand.

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Claimant	Proof of Claim No.	Claim Amount
Franchise Tax Board	2	\$843.93
Internal Revenue Service	5	\$11,817.14 ²
California Department of Tax and Fee Administration	11	\$1,287.54
TOTAL		\$13,948.61

3. Class 1 Allowed General Unsecured Claims

Pursuant to the Plan, as modified by the Memorandum Decision and the Confirmation Order, holders of Class 1 Allowed General Unsecured Claims shall receive a cash payment equal to his/her/its prorated share of the cash proceeds from the sale and/or liquidation of the Lowell shares, if and when received, but only after any allowed secured, administrative, and priority claims have been paid in full. Any sale of the Lowell shares would be subject to market conditions, and the Reorganized Debtor is required to sell such shares in a commercially reasonable manner that does not negatively affect the share price in any material way. While the Reorganized Debtor is required to sell a sufficient portion of the Lowell shares to pay allowed claims in an orderly fashion over a reasonable period of time, the Reorganized Debtor shall not be compelled to sell any of the Lowell stock unless the stock price exceeds \$1.74 per share (with appropriate adjustments as described in the Plan). Notwithstanding the foregoing, at the expiration of three (3) years following the Effective Date, the Reorganized Debtor shall proceed in a prompt manner to engage in sales of its Lowell shares at then-prevailing market prices.

Effective August 31, 2023, Lowell consolidated all of its subordinate voting shares on the basis of one post-consolidation subordinate voting share for every ten pre-consolidation subordinate voting shares, effectively reducing the number of issued and outstanding subordinate voting shares from 112,761,904 to approximately 11,276,190.³ As a result of Lowell's share

² As set forth in the IRS's proof of claim, the amount asserted is an estimated amount for the tax years of 2021 and 2022. Based upon the Debtor's filed tax returns for 2021 and 2022, it is the Reorganized Debtor's position that no taxes are owed to the IRS for either tax year.

³ See press release regarding share consolidation at <https://ir.lowellfarms.com/news-events/press-releases/detail/113/lowell-farms-inc-announces-share-consolidation>.

consolidation, the number of Lowell shares held by the Debtor (and now, the Reorganized Debtor) has been reduced from 10,560,330 shares to 1,056,033 shares. As of the date of the filing of this Status Report, shares of Lowell stock is selling at \$0.18 USD per share. Based on the foregoing, the Debtor's 1,056,033 shares of Lowell stock has a total current value of approximately \$190,000 USD.

As reflected in **Exhibit 1** hereto, the total amount of Class 1 Allowed General Unsecured Claims is estimated to be \$2,602,689.23. For illustration purposes, if all of the Reorganized Debtor's Lowell shares were to be sold now at the current estimated share price (of \$0.18 USD), subject to an estimated brokerage fee/costs equal to approximately 10% of the value of such shares, holders of Class 1 Allowed General Unsecured Claims would receive a recovery equal to approximately 6.6% of the allowed amounts of their claims.

Since the Effective Date, the Reorganized Debtor has spent time investigating which brokerage firms and banks would be willing to work with the Reorganized Debtor to house and liquidate/sell the Lowell shares. The Reorganized Debtor has discovered that there are very few brokerage firms and banks who would be willing to do so. Thankfully, Haywood Securities (USA) Inc. ("Haywood"), a Canadian-based U.S. registered investment firm, has indicated its willingness to take custody of the Reorganized Debtor's Lowell shares for the purpose of selling and liquidating such shares. The Reorganized Debtor is currently in the process of completing the compliance process with Haywood. Given that Haywood is a Canadian-based firm, it is subject to both United States SEC and Canadian Securities laws, which has made the compliance process more complex and time-consuming. However, the Reorganized Debtor is optimistic that the compliance process will be completed within the next thirty (30) days, at which time the Lowell shares will be transferred into an account with Haywood and will begin to be sold in a commercially reasonable manner.

C. Post-Confirmation Tax Liabilities And Payments

All post-confirmation tax liabilities of the Reorganized Debtor that have become due have been paid in the ordinary course. Accordingly, the Reorganized Debtor does not owe any post-confirmation tax liabilities.

**D. Reorganized Debtor's Projections As To Its Continuing Ability To Comply
With The Plan.**

As noted above, the Reorganized Debtor has paid all allowed administrative claims. As also noted above, the Reorganized Debtor believes that it currently has sufficient cash on hand (*i.e.*, \$12,581.77) to satisfy all allowed priority tax claims in full. Under the terms of the Plan, holders of Class 1 Allowed General Unsecured Claims will only receive their prorated share of the Debtor's cash and any proceeds from the sale of the Lowell shares remaining after payment of all allowed secured, administrative, and priority claims. The Reorganized Debtor is not aware of any allowed secured, administrative or priority claims other than those described above. The Plan does not guarantee any particular recovery to holders of Class 1 Allowed General Unsecured Claims. Based on the foregoing, the Reorganized Debtor remains confident that it will be able make all of the payments required under the Plan and to otherwise comply with the terms of the Plan.

E. Estimated Date For Plan Consummation And Application For Final Decree.

The Reorganized Debtor anticipates moving for the entry of a final decree closing this bankruptcy case after the Reorganized Debtor has sold and/or liquidated all of its remaining Lowell shares and distributed the proceeds from the sale/liquidation of the Lowell shares, along with any remaining cash on hand, to (a) pay any remaining priority tax claims in full, and (b) pay allowed Class 1 claims on a pro rata basis, in accordance with the terms of the Plan.

While it is difficult to estimate when the Reorganized Debtor will be in a position to move for the entry of a final decree closing this bankruptcy case, the Reorganized Debtor is hopeful that it will be in a position to do so on or before September 30, 2026.

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1 **F. Next Post-Confirmation Status Report.**

2 In accordance with Section IV.C of the Plan, the Reorganized Debtor will file its next
3 post-confirmation status report within 90 days after the date of the first post-confirmation status
4 conference (*i.e.*, by April 22, 2024), or such other date that may be set by the Court.

5 DATED: January 9, 2024

THE HACIENDA COMPANY, LLC

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7
8 By: _____

9 DAVID L. NEALE
10 JULIET Y. OH
11 LINDSEY L. SMITH
12 Attorneys for Reorganized Debtor
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DECLARATION OF HANNAH BUCHAN ROSS

I, HANNAH BUCHAN ROSS, hereby declare as follows:

1. I have personal knowledge of the facts set forth below and, if called to testify, I would and could competently testify thereto.

2. I am the Manager of The Hacienda Company, LLC, the debtor in the chapter 11 bankruptcy case herein (the “Debtor” or the “Reorganized Debtor”).

3. I have reviewed the “*First Post-Confirmation Status Report Of The Reorganized Debtor*” (the “Status Report”), to which this declaration is attached, and believe that all of the statements set forth therein are accurate. All capitalized terms not defined herein shall have the meanings ascribed to them in the Status Report.

4. In accordance with the terms of the Plan, I am managing the Reorganized Debtor and I am responsible for ensuring that the Reorganized Debtor complies with its obligations as the disbursing agent under the Plan.

5. Following the Effective Date of the Plan (*i.e.*, October 16, 2023), the Reorganized Debtor made the following payments to professionals in compliance with the Court orders approving such professionals’ final fee applications: (a) Levene, Neale, Bender, Yoo & Golubchik L.L.P. – \$170,417.38, (b) Fisher & Phillips L.L.P. – \$12,946.15, (c) Eisner LLP – \$0 (allowed fees and expenses were paid from the \$10,000 retainer previously provided by the Debtor), and (d) Susie K. Seflin, Subchapter V Trustee – \$11,320.50.

6. After paying the allowed professional administrative claims in full, the Reorganized Debtor is currently holding cash in the approximate sum of \$12,581.77.

7. The chart below indicates all known scheduled and/or asserted priority tax claims:

Claimant	Proof of Claim No.	Claim Amount
Franchise Tax Board	2	\$843.93
Internal Revenue Service	5	\$11,817.14
California Department of Tax and Fee Administration	11	\$1,287.54
TOTAL		\$13,948.61

1 8. The Internal Revenue Service (“IRS”) as filed a proof of claim asserting an
2 estimated amount for the tax years of 2021 and 2022. Based upon the Debtor’s filed tax returns for
3 2021 and 2022, it is the Reorganized Debtor’s position that no taxes are owed to the IRS for either
4 tax year. The Reorganized Debtor will file an objection to the proof of claim filed by the IRS in the
5 event that the IRS does not voluntarily amend or withdraw such claim.

6 9. The Reorganized Debtor does not dispute the priority tax claims asserted by the
7 Franchise Tax Board or the California Department of Tax and Fee Administration, and intend to
8 pay those claims immediately from its cash on hand.

9 10. Effective August 31, 2023, Lowell consolidated all of its subordinate voting shares
10 on the basis of one post-consolidation subordinate voting share for every ten pre-consolidation
11 subordinate voting shares, effectively reducing the number of issued and outstanding subordinate
12 voting shares from 112,761,904 to approximately 11,276,190 (*see* press release regarding share
13 consolidation at [https://ir.lowellfarms.com/news-events/press-releases/detail/113/lowell-farms-inc-](https://ir.lowellfarms.com/news-events/press-releases/detail/113/lowell-farms-inc-announces-share-consolidation)
14 [announces-share-consolidation](https://ir.lowellfarms.com/news-events/press-releases/detail/113/lowell-farms-inc-announces-share-consolidation)). As a result of Lowell’s share consolidation, the number of Lowell
15 shares held by the Debtor (and now, the Reorganized Debtor) has been reduced from 10,560,330
16 shares to 1,056,033 shares. As of the date of the filing of this Status Report, shares of Lowell stock
17 is selling at \$0.18 USD per share. Based on the foregoing, the Debtor’s 1,056,033 shares of Lowell
18 stock has a total current value of approximately \$190,000 USD.

19 11. Attached as **Exhibit 1** hereto is a list of all Class 1 Allowed General Unsecured
20 Claims, which are estimated to total \$2,602,689.23. For illustration purposes, if all of the
21 Reorganized Debtor’s Lowell shares were to be sold now at the current estimated share price (of
22 \$0.18 USD), subject to an estimated brokerage fee/costs equal to approximately 10% of the value
23 of such shares, holders of Class 1 Allowed General Unsecured Claims would receive a recovery
24 equal to approximately 6.6% of the allowed amounts of their claims.

25 12. Since the Effective Date, I have spent time investigating which brokerage firms and
26 banks would be willing to work with the Reorganized Debtor to house and liquidate/sell the Lowell
27 shares. I have discovered that there are very few brokerage firms and banks who would be willing
28 to do so. Thankfully, Haywood Securities (USA) Inc. (“Haywood”), a Canadian-based U.S.

1 registered investment firm, has indicated its willingness to take custody of the Reorganized
2 Debtor's Lowell shares for the purpose of selling and liquidating such shares. The Reorganized
3 Debtor is currently in the process of completing the compliance process with Haywood. Given that
4 Haywood is a Canadian-based firm, it is subject to both United States SEC and Canadian
5 Securities laws, which has made the compliance process more complex and time-consuming.
6 However, I am optimistic that the compliance process will be completed within the next thirty (30)
7 days, at which time the Lowell shares will be transferred into an account with Haywood and will
8 begin to be sold in a commercially reasonable manner.

9 13. To the best of my knowledge, all post-confirmation tax liabilities of the
10 Reorganized Debtor that have become due have been paid in the ordinary course. Accordingly, the
11 Reorganized Debtor does not owe any post-confirmation tax liabilities.

12 14. Under the terms of the Plan, holders of Class 1 Allowed General Unsecured Claims
13 will only receive their prorated share of the Debtor's cash and any proceeds from the sale of the
14 Lowell shares remaining after payment of all allowed secured, administrative, and priority claims. I
15 am not aware of any allowed secured, administrative or priority claims other than those described
16 above and in the Status Report. The Plan does not guarantee any particular recovery to holders of
17 Class 1 Allowed General Unsecured Claims. Based on the foregoing, I remain confident that the
18 Reorganized Debtor will be able make all of the payments required under the Plan and to otherwise
19 comply with the terms of the Plan.

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1 15. I anticipate that the Reorganized Debtor will move for the entry of a final decree
2 closing its bankruptcy case after it has sold and/or liquidated all of its remaining Lowell shares and
3 distributed the proceeds from the sale/liquidation of the Lowell shares, along with any remaining
4 cash on hand, to (a) pay any remaining priority tax claims in full, and (b) pay allowed Class 1
5 claims on a pro rata basis, in accordance with the terms of the Plan. I am hopeful that the
6 Reorganized Debtor will be in a position to move for the entry of a final decree closing its
7 bankruptcy case on or before September 30, 2026.

8 I declare under penalty of perjury under the laws of the United States of America that the
9 foregoing is true and correct.

10 Executed this 9th day of January, 2024 at New York City, New York.

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HANNAH BUCHAN ROSS
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EXHIBIT 1

						FILED CLAIM			SCHEDULED CLAIM	ALLOWED CLAIM
Creditor	Payment Address 1	Payment Address 2	City	State	Zip	Claim No.	Date Claim Filed	General Unsecured	Schedule "F" Unsecured	Allowed Unsecured Claim
Alejandra Guzman & Karla Quijada	Allen K. Hutkin, Esq.	1220 Marsh Street	San Luis Obispo	CA	93401	4	11/9/22	1,000,000.00	1,000,000.00	1,000,000.00
Auxin Ventures, LLC	c/o John D. Pernick	111 N. Market St., Ste 600	San Jose	CA	95113				Unk	0.00
Barry Bergman	1111 Park Avenue		New York	NY	10128	9	11/28/22	28,564.81	25,000.00	28,564.81
Barry Bergman (Scheduled as 42.318 OPC LLC)	1111 Park Avenue		New York	NY	10128	10	11/28/22	428,471.92	375,000.00	428,471.92
Benjamin Nickoll, Trustee of Kestrel Foundation	Benjamin Nickoll, Trustee of Kestrel Foundation	PO Box 1500	Washington	CT	06793	8	11/28/22	457,036.73	400,000.00	457,036.73
Christopher Kinsey II & Yusuf Ali	c/o Dennis P. Wilson	3322 West Victory Blvd.	Burbank	CA	91505				Unk	0.00
Cohen Tax & Consulting	16633 Ventura Blvd.	Ste. 1005	Encino	CA	91436				1,130.00	1,130.00
Employment Development Department	Bankruptcy Group MIC 92E	PO Box 826880	Sacramento	CA	94280-0001				0.00	0.00
Fisher Phillips LLP	PO Box 301018		Los Angeles	CA	90030				420.00	420.00
Gary Iskovitz & Company LLP	1901 Century Park East	Ste 1010	Los Angeles	CA	90067				195.00	195.00
Keven Valencia	c/o Law Offices of Roger O. Vega	959 E. Colorado Blvd., Ste. 217	Pasadena	CA	91106				Unk	0.00
Kiyana Foster	c/o Jaurigue Law Group	300 W. Glenoaks Blvd., Ste. 300	Glendale	CA	91202				Unk	0.00
Lesley Marquez	c/o The Dominguez Firm LLP	3250 Wilshire Blvd., Ste. 2200	Los Angeles	CA	90010				Unk	0.00
Los Angeles Department of Water & Power	PO Box 30808		Los Angeles	CA	90030				5,597.04	5,597.04
Michael Marocco, Trustee of the Wahl Children 2003 Trust	Michael Marocco, Trustee	21 E. 87th St., Apt. 4D	New York	NY	10128	7	11/28/22	457,036.73	400,000.00	457,036.73
Protective Insurance Company dba Protective RE						1	10/7/22	72,237.00		72,237.00
Shongdezai Matangira	c/o Camron Dowlatshahi, Esq.	333 South Hope St., 40th Fl.	Los Angeles	CA	90071	3	11/8/22	2,600,000.00	Unk	152,000.00
Tresa Tearpak	639 N. Broadway, #657		Los Angeles	CA	90012	6	11/18/22	48,247.58	Unk	0.00
U.S. Securities and Exchange Commission	Attn: Bankruptcy Counsel	444 South Flower St., Ste. 900	Los Angeles	CA	90071				0.00	0.00
										\$2,602,689.23

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 2818 La Cienega Avenue, Los Angeles, CA 90034

A true and correct copy of the foregoing document **First Post-Confirmation Status Report Of The Reorganized Debtor; Declaration Of Hannah Buchan Ross In Support Thereof** Be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **January 9, 2024** checked the CM/ECF docket for this bankruptcy case and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Russell Clementson russell.clementson@usdoj.gov
- Kimberly S Fineman kfineman@fhllawllp.com
- Dare Law dare.law@usdoj.gov
- Kelly L Morrison kelly.l.morrison@usdoj.gov
- David L. Neale dln@lnbyg.com
- Juliet Y. Oh jyo@lnbyg.com, jyo@lnbyb.com
- Susan K Seflin (TR) sseflin@bg.law, sks@bg.law;mailto:aquijano@bg.law;C192@ecfcbis.com;ecf@bg.law
- Lindsey L Smith lls@lnbyg.com, lls@ecf.inforuptcy.com
- United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL**: On **January 9, 2024** served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **January 9, 2024**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

None.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

January 9, 2024
Date

Rebecka Merritt
Printed Name

/s/ Rebecka Merritt
Signature

Hacienda Company (9777)
UST – SubV Trustee –
RSN – Top 20

SubV Trustee
Susan K Seflin (TR)
21650 Oxnard Street, Suite 500
Woodland Hills, CA 91367

**Russell Clementson, Dare Law, Kelly
L Morrison**
United States Trustee
915 Wilshire Blvd, Suite 1850
Los Angeles, CA 90017

No RSN as of 1/9/2024

20 Largest Unsecured Creditors

42.318 OPC LLC
c/o 27.407 Management LLC
8437 Tuttle Ave
Sarasota, FL 34243

Alejandra Guzman & Karla Quijada
c/o Allen K. Hutkin
1220 Marsh Street
San Luis Obispo, CA 93401

Auxin Ventures, LLC
c/o John D. Pernick
111 N. Market St., Ste.600
San Jose, CA 95113

Barry Bergman
1111 Park Avenue
New York, NY 10128

Benjamin Nickoll
Trustee of Kestrel Foundation
PO Box 1500
Washington, CT 06793

CA Dept of Tax & Fee Admin.
P.O. Box 942879
Sacramento, CA 94279

Christopher Kincey II & Yusuf Ali
c/o Dennis P. Wilson
3322 West Victory Boulevard
Burbank, CA 91505

Cohen Tax & Consulting
16633 Ventura Blvd., Suite 1005
Encino, CA 91436

Fisher Phillips LLP
PO Box 301018+
Los Angeles, CA 90030

Gary Iskowitz & Company LLP
1901 Century Party East, Suite 1010
Los Angeles, CA 90067

Keven Valencia
c/o Law Offices of Roger O. Vega
959 East Colorado Blvd., Ste. 217
Pasadena, CA 91106

Kiyana Foster
c/o Jaurigue Law Group
300 W Glenoaks Blvd., Ste. 300
Glendale, CA 91202

Lesley Marquez
c/o The Dominguez Firm LLP
3250 Wilshire Blvd., Ste. 2200
Los Angeles, CA 90010

LA DWP
PO Box 30808
Los Angeles, CA 90030

Michael Marocco, Trustee of the
Wahl Children 2003 Trust
21 East 87th St., Apt. 4D
New York, NY 10128

Shongdezai Matangira
c/o Sadat Law Group
333 South Hope St. 40th Fl
Los Angeles, CA 90071

Tresa Tearpak
639 N. Broadway, #657
Los Angeles, CA 90012